

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Red Oak</div> <div>CITY OF <u>Red Oak</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206900400000</div> <div>Red Oak City</div> <div>P O Box 475</div> <div>Red Oak, IA 51566</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,385,526		2,385,526	2,402,433
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,385,526		2,385,526	2,402,433
Delinquent property taxes		281		281	
TIF revenues		127,601		127,601	153,847
Other city taxes		825,195	0	825,195	735,727
Licenses and permits		34,299	0	34,299	46,450
Use of money and property		23,192	6,207	29,399	22,030
Intergovernmental		1,629,725	0	1,629,725	1,524,372
Charges for fees and service		318,003	1,636,162	1,954,165	2,405,930
Special assessments		0	0	0	0
Miscellaneous		364,643	13,060	377,703	548,615
Other financing sources		2,861,364	290,726	3,152,090	2,618,314
Total revenues and other sources		8,569,829	1,946,155	10,515,984	10,457,718
Expenditures and Other Financing Uses					
Public safety		2,610,938	0	2,610,938	2,623,961
Public works		915,346	0	915,346	1,059,086
Health and social services		128,999	0	128,999	130,000
Culture and recreation		828,573	0	828,573	912,787
Community and economic development		141,204	0	141,204	86,970
General government		123,344	0	123,344	130,097
Debt service		1,703,861	0	1,703,861	1,769,630
Capital projects		732,878	0	732,878	1,662,233
Total governmental activities expenditures		7,185,143	0	7,185,143	8,374,764
Business type activities		0	2,035,828	2,035,828	2,073,928
Total ALL expenditures		7,185,143	2,035,828	9,220,971	10,448,692
Other financing uses, including transfers out		773,789	50,000	823,789	1,076,512
Total ALL expenditures/And other financing uses		7,958,932	2,085,828	10,044,760	11,525,204
Excess revenues and other sources over (Under) Expenditures/And other financing uses		610,897	-139,673	471,224	-1,067,486
Beginning fund balance July 1, 2014		3,367,622	2,598,630	5,966,252	5,966,252
Ending fund balance June 30, 2015		3,978,519	2,458,957	6,437,476	4,898,766
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 6,325,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,510,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 11,392,120
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/24/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Mary L. Bolton		→	712	623-6510	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/19/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Red Oak						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	1,212,287	778,268			394,971		2,385,526			2,385,526	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,212,287	778,268			394,971	0	2,385,526		T01	2,385,526	4				
5	Delinquent property taxes					281		281		T01	281	5				
6	<b>Total property tax</b>	1,212,287	778,268			395,252	0	2,385,807			2,385,807	6				
7	<b>TIF revenues</b>			127,601				127,601		T01	127,601	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	56,955	37,253		18,187			112,395		T15	112,395	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	1,281	978		487			2,746		T19	2,746	12				
13	Hotel/motel tax	94,819						94,819		T19	94,819	13				
14	Other local option taxes		615,235					615,235		T09	615,235	14				
15	<b>TOTAL OTHER CITY TAXES</b>	153,055	653,466	0	18,674	0	0	825,195	0		825,195	15				
16	<b>Section B - LICENSES AND PERMITS</b>	34,299						34,299		T29	34,299	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	1,860						1,860	6,207	U20	8,067	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property	21,332						21,332		U20	21,332	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	23,192	0	0	0	0	0	23,192	6,207		29,399	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants					40,540		40,540		B89	40,540	27				
28	Community development block grants					60,179		60,179		B50	60,179	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes	122,000						122,000		B30	122,000	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	122,000	0	0	0	100,719	0	222,719	0		222,719	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Red Oak						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		597,067					597,067		C46	597,067	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	25,192	16,234		8,044	81,540		131,010		C89	131,010	49				
50	Iowa Department of Transportation					53,048		53,048		C89	53,048	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	25,192	613,301	0	8,044	134,588	0	781,125	0		781,125	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	16,295						16,295		D89	16,295	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	609,586						609,586		D89	609,586	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	625,881	0	0	0	0	0	625,881	0		625,881	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	773,073	613,301	0	8,044	235,307	0	1,629,725	0		1,629,725	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	943,149	A91	943,149	73				
74	Sewer							0	652,650	A8Ø	652,650	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	60,386						60,386		AØ1	60,386	78				
79	Landfill/garbage							0	40,363	A81	40,363	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Red Oak						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	20,514						20,514		A89	20,514	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	56,895						56,895		A03	56,895	98				
99	Library charges	6,611						6,611		A89	6,611	99				
100	Park, recreation, and cultural charges	25,365						25,365		A61	25,365	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	4,544				109,536		114,080			114,080	102				
103	Reimbursement	34,152						34,152			34,152	103				
104	TOTAL CHARGES FOR SERVICE	208,467	0	0	0	109,536	0	318,003	1,636,162		1,954,165	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	121,235	600	500				122,335	60	U99	122,395	108				
109	Deposits and sales/fuel tax refunds							0	13,000	U99	13,000	109				
110	Sale of property and merchandise	216,342					3,280	219,622		U11	219,622	110				
111	Fines	11,136						11,136		U30	11,136	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	LMI		2,160					2,160			2,160	114				
115	SHOPKO		9,390					9,390			9,390	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	348,713	12,150	500	0	0	3,280	364,643	13,060		377,703	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Red Oak					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,753,086	2,057,185	128,101	421,970	344,843	3,280	5,708,465	1,655,429		7,363,894	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	500						500		NR	500	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,327,801			2,327,801		NR	2,327,801	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	230,908				300,000		530,908	290,726		821,634	127
128	Internal TIF loans and transfers in		2,155					2,155			2,155	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	231,408	2,155	0	2,327,801	300,000	0	2,861,364	290,726		3,152,090	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,984,494	2,059,340	128,101	2,749,771	644,843	3,280	8,569,829	1,946,155		10,515,984	132
133												133
134	Beginning fund balance July 1, 2014	1,018,765	2,514,641	82,541	718,627	-1,185,127	218,175	3,367,622	2,598,630		5,966,252	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,003,259	4,573,981	210,642	3,468,398	-540,284	221,455	11,937,451	4,544,785		16,482,236	136
137												137
138												138
139												139
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Red Oak							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	758,325						758,325		E62	758,325	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,221						1,221		E89	1,221	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	4,333						4,333		E59	4,333	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	741,707						741,707		E24	741,707	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	25,490						25,490		E32	25,490	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation		1,079,862					1,079,862		E89	1,079,862	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,531,076	1,079,862	0	0	0	0	2,610,938			2,610,938	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Red Oak		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		400,596					400,596		E44	400,596	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		73,507					73,507		E44	73,507	48
49	Traffic control safety — Current operation		5,769					5,769		E44	5,769	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		15,289					15,289		E44	15,289	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	290,395						290,395		E01	290,395	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		129,790					129,790		E89	129,790	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	290,395	624,951	0	0	0	0	915,346			915,346	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Red Oak							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,180						3,180		E32	3,180	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	125,819						125,819		E79	125,819	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	128,999	0	0	0	0	0	128,999			128,999	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Red Oak						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	207,716						207,716		E52	207,716	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	241,951						241,951		E61	241,951	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation		5,573					5,573		E61	5,573	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	119,981	12,082					132,063		E03	132,063	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	83,925	157,345					241,270		E61	241,270	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	653,573	175,000	0	0	0	0	828,573			828,573	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation		19,390	111,976				131,366		E89	131,366	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation			9,838				9,838		E89	9,838	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	19,390	121,814	0	0	0	141,204			141,204	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Red Oak						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	12,814						12,814		E29	12,814	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	74,345						74,345		E23	74,345	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	12,778						12,778		E25	12,778	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	8,732	14,675					23,407		E89	23,407	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	108,669	14,675	0	0	0	0	123,344			123,344	176
177	<b>Section G — DEBT SERVICE</b>				1,703,861			1,703,861			1,703,861	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,703,861	0	0	1,703,861			1,703,861	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						732,878		732,878			732,878	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	732,878	0	732,878			732,878	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	732,878	0	732,878			732,878	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,712,712	1,913,878	121,814	1,703,861	732,878	0	7,185,143			7,185,143	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Red Oak					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								881,259	E91	881,259	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,110,692	E80	1,110,692	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								43,877	E81	43,877	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Red Oak						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,035,828		2,035,828	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,712,712	1,913,878	121,814	1,703,861	732,878	0	7,185,143	2,035,828		9,220,971	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		86,808		674,826	10,000		771,634	50,000		821,634	255
256	Internal TIF loans/repayments and transfers out			2,155				2,155			2,155	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	86,808	2,155	674,826	10,000	0	773,789	50,000		823,789	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,712,712	2,000,686	123,969	2,378,687	742,878	0	7,958,932	2,085,828		10,044,760	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						221,455	221,455			221,455	263
264	<b>Restricted</b>		2,573,295	86,673	1,089,711			3,749,679			3,749,679	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	1,290,547				-1,283,162		7,385			7,385	267
268	<b>Total Governmental</b>	1,290,547	2,573,295	86,673	1,089,711	-1,283,162	221,455	3,978,519			3,978,519	268
269	<b>Proprietary</b>								2,458,957		2,458,957	269
270	<b>Total ending fund balance June 30, 2015</b>	1,290,547	2,573,295	86,673	1,089,711	-1,283,162	221,455	3,978,519	2,458,957		6,437,476	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	4,003,259	4,573,981	210,642	3,468,398	-540,284	221,455	11,937,451	4,544,785		16,482,236	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Red Oak

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 2,286,025

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 2,095,000	29U	39U 155,000	49U 1,945,000	49U	49U	49U	I89 51,730
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Improv.	2,310,000		195,000	2,115,000				35,480
Library	19U 1,250,000	29U	39U 1,250,000	49U	49U	49U	49U	I89 34,701
SRF	19U	29U	39U	49U	49U	49U	49U	I89
11. Improv. - New	2,600,000		90,000			2,510,000		78,000
12. 2015		2,265,000		2,265,000				
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,255,000	2,265,000	1,690,000	6,325,000	0	2,510,000	0	199,911

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	227,842,407	x .05 = \$	11,392,120

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		6,437,476	6,437,476

REMARKS

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Continued on next page

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